

IN THE SPECIFICATION:

Please amend page 25, second paragraph from the bottom as follows:

Returning to the flow chart of FIG. 5, when the value of the optimal overlap length N_m is determined, an add frame F_m 20 to be overlap-added to the output signal in the corresponding analysis window W_m is determined utilizing the optimal shifting value K_m determined at S18 (step S22). In the analysis window W_m , the samples of the region $K_m \sim (K_m + N + N_m - N_{ov})$ $(K_m + N_{ov} - N_m)$
 $^{th} \sim (K_m + N)^{th}$ sample become add frame F_m 20.